POTENT TO MILETE

DESCTO COUNCIL ON ANIMAL THE.

BANGFIELD, LOUISIANA

FINANCIAL STATEMENT

Update provisions of state law, this report is a public december. A copy of the report is shown to device the state of the

Marsha o. Millicen
Cestified Public Accountant
Shreveport, Josiniana

SCHEDILE OF EXPERDITURES OF PEDERAL ANNAUGO SCHEDOLE 6

Table of Contents Jame 30, 2102

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON THYPHAN COMPACT, DATE FURNITIAL DISCOUTING PERFORMED IN ACCORDANCE MITH

SUMMARY SCHEDULE OF PRICE YEAR PURDINGS SCHEDULE OF FINDINGS AND QUESTIONED COSTS

ursha O. Millican

Differential amounts to assume

Reard of Directors

Ministrated, 20191218
I have assisted the accompanying general purpose fixancial statements of Education Council on Aging, Inc., as of and for the year ended Jame 30, 2012. These general purpose firancial statements are the responsibility of Deston Concept on Aging, Inc.,

Considerate for mouth in terminative with auxiliary described in Manifest Annales and Considerate and Consider

Is my opinion, the general purpose finencial statements referred to skewn greenst (airly, in all material respects, the financial partition of obside consonil on Apies, inc. or of Jury 18, 2011, and the results of its operations for the year than coded is contensity of the companion principles generally accepted in the Upiced States.

In accordance with <u>Government Auditing Standards</u>. I have also issued a report dated December 23, 2012 on my consideration of Dedoto Cosmili on Aging, Inc.'s internal central structure and on its compliance with laws and regulations.

made om thear

DESOTO COUNCIL ON AGING, INC. Combined Balance Sheet - All Fund Types and Account Group June 30, 2002 Pund Types Account Spoup Totals Desexal Because Figed Assets ... Only ...

1000	TO OPERCIA ON ASINO	180	PRINTE'S
	uses, Expenditures a Covernmental Fund to be Year Ended June 1	Espes	
REVENUES:	Gereral	Special Barerza	Totals (Memorandum Caly
Intergovernmenta) Public support	8 357,684 30,784	# 592,356 26,916	1 750,912 57,660

Total tweesues	190,315	619,274	818,189
EXPENDITURES:			
	122,146	238,619	360,784
	9,471	20,925	10,696
	23,475		

	10,478	10,012	
Copital outlay			
Otllity assistance			
Total expenditures	127,001	643,512	025, 313
Excess (deficiency) of			

95,4171

3,5971

DESCRIPTION OF

PURD BALANCE:

440

DESCRIPTION ACTION ACTION. THE.

OTHER PERMICENCE COURCES (USES) (

___662,215

DESCRIPTION DESCRIPTION DECL

June 23, 2022

SCHMART OF STOREFHART ACCOUNTING POL

The accompanying financial statements conform to secure

ORGER-

In 1962, the Davis of Jouvision proceed Act 854 catherinal Miss shoulter of multilary examine in spling the uniform of the sales propin in their respectives. General results are supported by the longitude Science of their good specialists, General Science of the Science of th

regulationer metabilished by the Gomerner's Office of Fide Effects, the water spency which provides the Computition mean of the spencess. The Gomerni along receptive crew there foreign the foreign the computer of the comsense also the Sound Lind and Lind agreement again new also the Sound Lind below provided. Soon the Gomern and the Sound Lind below the provided and the Computer of the Compute

solated to it. Traverous, the Constit has presently (invited) a laborator as a separate specialty grownessed. The primary function of Definic Constil on Aging, law, improve the quality of life for the primary solicity, and coloritate and smolles the services of other specials serving by a special tensor of other specials serving by early propin of the positive services laborate provides many native for the positive services. Solicite provides many native facilities of expension.

or conditions and monitor the newtime of other appeals appeals appealed appealing the appealing the appealing appealing appealing the partial newtime. Depth appealing making control only ordered appealing a

The following types of programs comprise the Council's

Marco council or agree, p

Street St

Incomplete program participants also generate over through a variety of rund ensuing extincious that are species only by participant great reach. Excepts opening relating it these assistation are consisted to

COM Mot 2351 funds are appropriated for the Sovernor's Office of Edecty Affairs by the locations beginsteen to remistence to the Council on Astro. The Council are use

restricted to the Council on Asing. The Council may are those "Ant 75%" funds at its distriction.

Equipment
This is a popular bless the Council completes organizated.

reference the control of the latest per eggl follows as remarkable by the beganises of basis per eggl follows as families are supported to the latest control of the latest cont

provide who are homological and in removal particle is likely to those previded in a bridge look of the best of the latest present ment to a country look of the bounding opening amountagy services and is just a few by modicaled for professional country of the bounding profession of the latest professions to come management theories.

Excitil Ladersadgpon
This program recorded transpostation to allegate
partitionals through the department of decial foreign for

Leanl Transportation

The Compyll also provides transportation services to local agention for a fee. These proposes services four and their related costs are accounted few within the "boost transportation" program of the demanal floor.

Potes to Financial Statements

I. SCHMART OF SUBSCIPLING ACCOUNTS FOLICES (CONTINUES)

Sourcestal Food !

Special Services Funds are used to account for the proce of specific curvature sources that are Leepily restricted appropriates for specific account. The following are

Section 10

decision 18 Conde are provided by the mixture like Montane Mark Characteristics of Transportation for Development of Transportation and Development of Transportation and Development of Transportation performs the Transportation of Transportation

Diving III C Area Asserts belong traction from

The Title III-C Area Agency Administration Find is used to account for some of the administrative costs associated with

States Canter Equal

The desire Cetter Ford js used to account for the ambiguitation of mester center Frontes fonds appropriated and appropriate appropriate approach appropriate a

Denote constitute of action, not. Divine to Firemental Distribution of the 20, 2002

District of Street Printer accordance of Street Com-

Departmental Fuel Page (New 1994)

Title III D-1 dands are provided by the Datum i Department of Smalth and Shout Services to the Lear Community of Office of Statisty Pflates, which "passes the the Dands to the Countil," These forces are specific as part (Incal) contribution manks to the adjacets of the

Title III C-2 None Delivered Months Ford

Depositions of Medick and Edman Services through the localization Services's Office of Kideriy Affaire, which "publish through" the Sakda to the Commodi. Those trade are used to provide Admittable again to home-board older persons.

This program provides systems of suppost nections for family corresponds the for object individuals who are solution caregivers.

7.5.5.A., DOM

The F.B.S. PUMD is 4800 to account four the educatestam of the rood distribution from the account of the total distribution of the rood distribution from the contract of the

perpendicularity of ASSN, 200.

AGE TO JOSE

A COMMUNICATION OF LICENSTRUM POLICES CONTAINS

A COMMUNICATION O

description and transport (Continued

The Unliky Assistance found in used to necessary for all administrations of a program that one memories by Jew Williag companies. The companies collect constitutions are sense to the constitution of the constitution of constitution bytes (LACAN) which in the constitution of constitution bytes (LACAN) which in the constitution of the constitution of constitution of constitution of the constitution of the

Aut. Dat

arment neglit of the Council's financial statements.

Title III. Smal. 0

used for disease prevention and health promotion activities from lemmas. Series Contact Daniel

The Lociations Legislature appropriated additional memory for various composits on edite through the state too be used to supplicate the printy within great for senior contents, packer Countil on Aging law, was one of the parish council in to receive a supplicational memory. These facilities "spaced

hoosest from

According to the first of the second second second from the first of t

DESCRIPTION OF ACTOR, 180 Dates to Pinnerial Planeses: June 25, 2002

L. SCHMART OF PERSONAL PROCESSING PLACES COMMUNICAL

Departs Fixed Ranets
The Tixed maints (Spital cullays) used in governmentype operations of Debter Committ in Aging.

Makin of Accounting:
 Makin of accounting select to when revenues and expensions are second to the following the selection of the financial selection of the f

the measurement much, reported of the measurement from applied. Ourstmeath forms are minimated on the modifie should be the controlled forms are made to the comparied should be the controlled for the controlled for the controlled measurement. All other treatment is controlled in the measurement should be controlled for the controlled in the measurement. For the controlled for the controlled in the measurement of the controlled for the controlled in the measurement.

Advertes between Texts which are not expected to be repair are accounted for as transfers. In these cases when repayment is expected, the admirons are accounted for through the verious see from and due to occounts.

The Greccor's Office of Ridsely Affairs "POUR" solities the Contoll moch year as to the facility letter Box east program's goot exect.

arned under those grants.

nef treed and data oralished to form superistions of acre revenue. The Executive Streeter proposes a proposed budget massed on

Board of Eirectors for approval. The brages a besis consistent with generally accepted sciples.

Sotes to Financial Statements June 30, 7022

ARRE NO. 2522 L. GUMBRAY OF STORLYTCHAY ACCOUNTING POLICIES (D.

1. COMMENT OF STREET CONT. SCHOOLSTONE POLICIES (Conn. town G. (budget Policies) (Conn. town)

The Board of Education review and adopts the had ligs 25 of the normal year for the east year. The adopted hadral is forestried to 2005 for first

The adopted hodget is ferograms to GGGS, for first a fectual answers are compared to Respected assesses predering the year as a management control dering.

The Council may transfer funds between line items as of as required but most obtain prior approval from the grant agency for lands received from that agency.

Redgived arranges presented to the ecompanying fineral, satements include the original adopted beinges assumes or all advantables are required by state or lovel loss to prepare

Accordingly, name setimities are not budgeted, particularly if they are demand to be inacturial by management. Compensated Abdances

to receive facation or sirk pay semedias.
Fiand Annets:

Assets which cost at least \$1,000 and which have an activated useful life or quadratural pure are organization at fixed another. All fixed another are stated at the example of the control of the contro

Offices Coulding on Assess, Inc. Peter to Financial Engagement

I. SCHOOLS OF SCOREFICIATE ACCOUNTSHEE POLICIES (Complement)

Reservation of York Salances:

legally restricted and are svalishe only to meet full obligations. ash and Cash Equivalents:

bearing deposits with cash is the firewood distances.

C. Deveniments:

Investments complet of certificates of deposit which are stated at most, which approximates narras.

D. Tatal Chicago on Combined Statements - Operations

Total retaines on the combined statements - negretory or replayed "memorands colly" is Substant but they a personnel only to help with firmedial analysis. Size: a personnel on the person translate parties, results of personnel on the person translate parties, results of the personnel of the personnel of the personnel of the side and comparable to a constitution of the personnel of dath data comparable to a constitution. Despite the

L. Macagement's Tex of East

The preparation of figural statements is confirmity not generally adoughed accounting principles requires management to make obtained and symptotics that afters certal reported schemes and discissores. Accordingly, remains an diffus from these matagets.

. PEPERS MUDICIPION

Missociationalai Istocyclosusetti svyemes gr recoccid in oceanidatal teed a subvest, that is, messame prijet who they become semepathic to showest, that is, messame prijet who they become greate do not allow the Coppell to recommiss remeas week to greate do not allow the Coppell to recommiss remeas week to greate asset calls actual costs or Sourced or Wahn of performance

Notes to Financial Statemen

2. PEYERSE MESSETTING (CONTINUED

Program Service fees are recognized when the Conscil provides :

sarvious received.

The Council encourages and tocalves contributions from clients help affect the costs of the fills [III-6, C-1, C-2 programs.] addition, various first almost are held exting the year to other funds to offset costs of the precipits of public support a sizeallowers programs are difficult to medicit therefore, the

3. BOURD OF PERSONNEL COMPRESSATION

The Board of Sirvetory is a valuatery board; therefore, compression has been paid to any member.

The Council received various in-hird contributions doging to year. In-hind contributions compared primarily of the tis thousand by velopeers workers at senior control and most site Although those contributions have not been reported as common a

on the financial state

on tracks	**********	#1 Jun	31,	2082,	***	na D	(Lower	
Section Section Frequent Title 1 Hestionic Hissoric Total	Trobepacolinio 8 4 services	is					E	6, 614 50, 254 5, 008 13, 753 12, 851 3, 863 50, 833

_ 2000 Addition by 2012

one to a change is accounting policy by the State of Socialasa

Defects Council on Aging, Inc. Is an organization recount from tax

October Committee on Access 180, Names to Financial Statements (See, No. 1800

to Describe Property

Operating transfers in this out are listed by find for the p model June 10, 2000;

NIME MARKANERSHIP
The Council is exposed to maripus risks of larg related to to
theirs of, demaps to, and destruction of sacrats errors
orizonate includes to maripulymay ren ratural classifications
orizonately includes to maripulymay ren ratural classifications
contained in the properties of the rendering reduce
class of loss, developed, rature entails on at these includeds or
class of loss, the right rature entails on at these includeds

. FRICE PERIOD SACRETHMENT: Due to errory in prior periods, beginning fund belance has be

> noral fund Hincrose) 6 Nove 111ty assistance observance (1115

DESCRIPTION COURSELL ON AGENCY. INC.

SChedule I

OTME Find Scotl Not Sedicald NOS. Transp. Cotals.

ANNESS Lanciniaha Department of:

1,944 10,327 0.40 20.70 0.40 19,00

OTHER PERMITED SOURCES (1988) Operating transfers out [13,454] [4,468] [4,123 [13,719] _____ [48,498]

13.34

Combining Statement of Program Sevennee, Expenditures Special Downson Funds por the Year Street June 30, 2002 Title HI-E Title HI-C

27,043 1,535 8.883 1.136 3,943

18,721

- (36,383) (59,798) (A.659)

35, 183 59, 130

nat Nervices Admin. Co. Co. Phys. KNOWNE Talesconstructed): 6 4.176 6 133,100 \$23,369 \$ 61,696 \$ 51,670 \$ -Hiderly Affaire

Proprama

_4,173 _114,143 _13,169 __71,614 _63,182

Phon 1.6

4,637 _131,275 -231,652 -150,653 -121,125

(1,882) (18,931)

Convention transfers in 1,757

Takis Title Age 2 Age 2

3.133 3.2.432 4.333 - 1.384 - 441 889.135 - 602.4 (123) (239) 9.7.14 9.799 (2.791 31.599 442 (340 (2.11)

2201 2999 29-718 40-259 C 2-7241 31-3590 462 C 5443 C 29-2141 22-2

- LEGAR ISSAN - LANCON - LON

Actual

100%

PCDA (ACT 135)

DESCRIPTION COURSELL OF ASSESS, 28C.

Budget Actual (Unfavorable) PON INCT 2351: (Continued)

DESCRIPTION OF AGING, INC. Nobechile of Expenditures - Budget (GRAP Basis) and Actual -For the Year Kuied Jane 31, 2312

Schedale 3 (Costinued)

	Dadget		Actual		1Dhfavorab	
io fil C-2: Salarios Fringe Scala:	5	35,008 3,284	ş	35,448 3,030	5	
Haw food Ham-edibles Travel Sperating services		39,459 36,633 5,088 9,228		40,094 38,473 6,618	-	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1
Operating supplies Other costs Depital outlay	_	3,073 936		2,306	1	3,
Totalo	£	133,494	-	127, 125	<u></u>	- 6-

TITLE III E - CARESIVER.

proditures - Badget (GAA steral and Special Reven or the Year Erded June

__Actual__

0(17 12 (16

TITLE ITE C ADMINISTRATION |
Solution |
Fitzee |

Totals 2 23; ITHE ILLS SUPPOSEIVE SENICES Talaries 6 101, Fringe 5, Trevel 5,

101,370 9,793 7,127 21,029 6,502 4,251

-

27,843 6,931 2,962 135,276

. .

.

1

Schedule of Expenditures - Endget (SAAP Easie) and Actual -For the Year Ended Jane 10, 2100

AUDIT

PEMA:

022Da

DESUTO COUNCIL ON ASIMU, 190.

Access (321):

Title IIID - Depositive pervious grant

Original grant award not of additional

2,802

1201 52,520

0.24

DESCRIPTION COURSELL ON AGENC. THE

PECCHAL CRANCOL/	CYTA CYTA EZMER	MANA P	REVENUE MEDICALIES	1103117292
O.S. Organismus of Smallth and th Administration on Assess	ess Pervis	in.		
Passed through the Locisians Oc- Office of Elderly Affairs Special programs for the eqire				

USOA - cark in lies of 10.51742.233

Federal Basement Not Associ

Series to the Schedule of Empeditures of Poleral Avaria

June 10, 2002

General:

The accompanying Schedule of Federal Awards presents the ottivity of all federal award programs of memory

Country in Aging, in

The accompanying Schedule of Federal Awards is presented using the medified account basis of accounting, which is described in Note 1 to the peneral purpose financial

statements.

. Relationship to General Purpose Pinancial Statements:

Pederal Award rovesses are reported in the general purpor financial statements as follows:

Pederal Financial Amerds 5 410,050 Date Finencial Amerds 310,341

otal Intergovernmental Awards 2 210,031

Marsha O. Millican

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER PINANCIAL REPORTING INCED ON AN AUDIT OF FIRMCIAL STATEMENTS PRIFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARD

oard of Directors eSoto Council on Aging, Inc.

I have andited the financial statements of newton council on Apino, no of and for the year orded June 20, 2000, and have leaved up report threen dated Corenber 23, 2002. I conducted my such it accordance with decenting desabled presently Adopted in the accordance with decenting desabled presently adopted in the sauther contained to <u>Grammann Applition Strateging</u>, lexaed by the Comparable Command in the Wilson Comparable Command in the Wilson Strateging.

Consilio on Apire, 160.15 (Investa) latermants are tree of material ministratement, 2 performed teats of its complicator with certain provisions of layer, regulations, contacts and spreads, provisions of layer, regulations, contacts and spreads providing on the contact of its provisions and contact of its provisions are not as providing an option on complicate with those provisions was not an objective on a post and an accordingly, it do not express any a spinion. The results of my cents distances or instances of applications are required to be reported united Economics.

Internal Control Ower Financial Suporting

on Apiles, 10s. "a internal control over financial reporting in order to deversion by subling procedures for the purpose of appraisable to deversion by subling procedures for the purpose of appraisable on the internal control over financial reporting, issues or internal control over financial reporting and internal control over financial reporting and its operation that I commoder to be a reportable condition. Population conditions involve matters control to operation of the internal control over financial reporting that, in a planning of the internal control over financial reporting that, in a planning of the internal control over financial reporting that, in financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying actedule of finalings and quantioned costs as item § 1.

A market because the emphasis is within the design of operations of one of more of the internal control component does not release to a coletately los local the first that the singular control component does not release to a coletately local to the coletately local to t

This report is invented solely for the information of moneyement, the Beard of Directors and applicable Tederal and state cognizent appropriate and is not intended to be, and should not be, used by asyons other than the specified parties.

Marcha D. Molluar

DESCRIPTION OF AGING, INC.

Corrective Action Taken on Prior Year Findin

Prior Year Findings
The segregation of duties is inadequate to provide

Responses

No action was recommended due to economic and space limitations and none was taken.

Dedoto Council on Aging, Inc. Schedule of Findings and Questioned Costs

Sommary of Audit Results

- 1. The auditor's report expresses as acqualified oxidies on the
- 2. The auditor's report on compliance for the major federal award programs for DeSoto Council on Aging, Inc. appresses an
 - The programs tested as major programs incl 20.100 Pederal Transit Administration Capital Assistance
 - 20.509 Federal Transit Administration Operating Administration The threshold for distinguishing Type A
 - 5. Deduto Council on Aging, Inc. was not determined to be a low risk seditor.
 - Cilinia: The seprojetion of daties in inadequate to provide
 - Gazani. The condition is due to economic and space limitations.
 - to proper to the course with the finding

There were no questioned costs for the year ended Jane 16, 2862,

larsha O. Millican

INSEPRICENT AUDITOR'S REPORT ON COMPLIANCE WITH SEQUIPMENTS APPLICABLE TO EACH REPOR PROCESSAN AND EXPOSEMBLE WITH ONE CERTILARCE IN ACCOMMENTED WITH ONE CERTILAR A-13%

Board of Directors Defete Council on Aging, Inc.

Compliance of Device Control (O Note). There are desired to compliance of Device Control (O Note). For the three most control of the Control (O Note) and the Device Control (O Note) and the Device Control (O Note) and the Control (O Note) and the

I construct or sold, of compliance is accordance with notificity accordance specially applied in the Sold-Best of Menciller Menciller and American Sold-Best of Menciller and American Sold-Best of Menciller and Sold-Best of Menciller and

in my opinion, bedoto Council on Aging, Inc. compiled, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year moded ratemani. Control Ores. Compalisace
The measurement of Pedical Consonil on Apiago, Inc. is responsible for
establishing and maintaining effective laterest control over
compalisates with requirement of less, requisitions, contracts and
genera applicable to federal programs. In planting and partonning
control over compliance with requirements flow found to be control over compliance with requirements flow found here a direct
and material effect on a major federal program is order to
describe one passition procedures for the purpose of expressing with

opinion se compliante consideration DEC (Circles t-1)).

The compliante consideration DEC (Circles t-1)), control or consideration DEC (Circles t-1), control or cont

A mercial weakness is a condition in which the during or operation of con or more that instants of control composents them for the control composents of a rejectively low level, the risk that concemplicate with applicable requirements of low, repulsions, control and great that would be material to relation to a major (extra) propose below that would be material to relation to a major (extra) propose below that would be material. The control c

This report is intended solely for the information of management, the Doard of Directors and applicable federal and state cognization agrecies and is not invested to be, and should not be. used by



Certified Public Accountant

larsha O. Millican

December 23, 2

toard of Directors

In planning and performing may sadd to the general purph finescial statements of beloto Council on Agino, Inc. for the years ended Jans 36, 2002, 2 considered the Council's Lineral confiationise to declaration may sadding procedures for the purpose expressing as opinion on the fisherial statements and not

However, during my modit I become oware of the following:

person ledger on a mosthly basis.

I recommend the Coursi) reconcile all bank accounts and peak

After discussion of the obser with mesagement, masagement state bank occounts will be reconciled and any adjustments will be poste to the general ledger on a monthly basis.

I will review the status of this common is my next audit unpotenti. I have already discussed this common with Council permonel and I will be pleased to discuss it is further detail of your convenience.

Marcha D. Mullican